

# Treasurer of State Budgets

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# Treasurer of State

## Mission Statement

The mission of the Office of Treasurer of State is to provide financial leadership and service to all citizens and fulfill all responsibilities of the office in a prudent manner.

## Description

The Office of the Treasurer of State functions as the state's cash manager. In that role, the office coordinates financial services used by state agencies. It receives and verifies all deposits and redeems all state warrants presented for payment. The office invests available operating fund balances and allocates investment income to participating funds. When necessary, the office may issue revenue anticipation notes on behalf of the state. Financial records reconciled to the state accounting system and independent bank records. The Office of Treasurer of State coordinates bonding activities of the state agencies and provides centralized financing for lease-purchase agreements for state agen-

cies. The Office issues an annual report on the bonding activities of all political subdivisions of the state. The Office of Treasurer of State is custodian of the three state pension funds: IPERS, the Peace Officers Retirement, Accident, and Disability System (POR) and the Judicial Retirement System (JRS). The Office of Treasurer of State administers the state's unclaimed property program, the Iowa Educational Savings Plan Trust, a state-wide pledging program that protects deposits of public funds that are not federally insured, and the Linked Investments for Tomorrow (LIFT) Act. The Office of Treasurer of State provides clerical and/or accounting support for various entities, including, but not limited to: the Executive Council, the Road Use Tax Fund, the Second Injury Fund, the State Sinking Fund for Public Deposits in Banks, the Underground Storage Tank Program, and the Tobacco Settlement Authority.

## Financial Summary

Object Category	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
State Appropriations	2,237,540	2,237,540	2,237,540	2,237,540	2,237,540	2,237,540
Taxes	299,073,201	314,763,600	314,763,600	314,763,600	314,763,600	314,763,600
Receipts from Other Entities	1,072,124,110	954,569,370	953,564,370	953,564,370	953,564,370	953,564,370
Interest, Dividends, Bonds & Loans	5,076,883	10,795,958	10,789,353	10,789,352	10,789,353	10,789,352
Fees, Licenses & Permits	886,782,891	857,025,068	857,025,068	857,025,068	857,025,068	857,025,068
Refunds & Reimbursements	16,003,239	15,269,357	15,186,900	15,186,901	15,186,900	15,186,900
Sales, Rents & Services	3,929,477	3,131,434	3,131,434	3,131,434	3,131,434	3,131,434
Miscellaneous	54,577,831	52,632,600	52,627,600	52,627,600	52,627,600	52,627,600
Beginning Balance and Adjustments	311,519,649	236,827,262	173,065,263	269,877,788	172,145,264	265,761,341
<b>Total Resources</b>	<b>2,651,324,821</b>	<b>2,447,252,189</b>	<b>2,382,391,128</b>	<b>2,479,203,653</b>	<b>2,381,471,129</b>	<b>2,475,087,205</b>
<b>Expenditures</b>						
Personal Services	2,250,470	2,347,092	2,347,092	2,347,092	2,347,092	2,347,092
Travel & Subsistence	19,903	17,200	17,200	17,200	17,200	17,200
Supplies & Materials	64,944	70,900	69,900	69,900	69,900	69,900
Contractual Services and Transfers	928,073,113	904,888,846	904,828,846	910,885,124	904,828,846	904,747,518
Equipment & Repairs	332,433	6,500	6,500	6,500	6,500	6,500
Claims & Miscellaneous	174,521,511	93,765,150	93,405,149	94,163,008	92,485,150	92,485,150
Licenses, Permits, Refunds & Other	551,116,631	452,000,480	452,000,480	452,000,480	452,000,480	452,000,480
State Aid & Credits	481,589,974	451,065,000	451,060,000	451,060,000	451,060,000	451,060,000
Appropriations	276,452,812	273,087,148	273,087,148	302,893,008	273,087,148	280,670,347
Reversions	16,246	0	0	0	0	0
Balance Carry Forward	236,886,784	270,003,873	205,568,813	265,761,341	205,568,813	291,683,018
<b>Total Expenditures</b>	<b>2,651,324,821</b>	<b>2,447,252,189</b>	<b>2,382,391,128</b>	<b>2,479,203,653</b>	<b>2,381,471,129</b>	<b>2,475,087,205</b>
<b>Full Time Equivalents</b>	<b>26</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>	<b>29</b>

## Appropriations from General Fund

Appropriations	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
Treasurer - General Office	1,084,392	1,084,392	1,084,392	1,084,392	1,084,392	1,084,392
<b>Total Treasurer of State</b>	<b>1,084,392</b>	<b>1,084,392</b>	<b>1,084,392</b>	<b>1,084,392</b>	<b>1,084,392</b>	<b>1,084,392</b>

## Appropriations Detail

### Watershed Improvement Fund

#### General Fund

#### Appropriation Description

Watershed Improvement Fund

### Watershed Improvement Fund Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	3,000,000	2,958,858	919,999	1,677,858	0	0
<b>Total Resources</b>	<b>3,000,000</b>	<b>2,958,858</b>	<b>919,999</b>	<b>1,677,858</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Office Supplies	0	1,000	0	0	0	0
Outside Services	9,080	0	0	0	0	0
Other Expense & Obligations	0	1,280,000	919,999	1,677,858	0	0
State Aid	32,061	0	0	0	0	0
Balance Carry Forward (Approps)	2,958,858	1,677,858	0	0	0	0
<b>Total Expenditures</b>	<b>3,000,000</b>	<b>2,958,858</b>	<b>919,999</b>	<b>1,677,858</b>	<b>0</b>	<b>0</b>

## Treasurer - General Office

### General Fund

### Appropriation Description

This appropriation funds treasury operations that include state finance and accounting activities.

### Treasurer - General Office Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	11,670	16,246	0	16,246	0	16,246
Appropriation	854,289	1,084,392	1,084,392	1,084,392	1,084,392	1,084,392
DAS Distribution	230,103	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies	1,417,311	1,490,100	1,490,100	1,490,100	1,490,100	1,490,100
Refunds & Reimbursements	173,988	161,900	161,900	161,900	161,900	161,900
<b>Total Resources</b>	<b>2,687,361</b>	<b>2,752,638</b>	<b>2,736,392</b>	<b>2,752,638</b>	<b>2,736,392</b>	<b>2,752,638</b>
<b>Expenditures</b>						
Personal Services-Salaries	2,250,470	2,347,092	2,347,092	2,347,092	2,347,092	2,347,092
Personal Travel In State	586	1,000	1,000	1,000	1,000	1,000
Personal Travel Out of State	14,910	12,000	12,000	12,000	12,000	12,000
Office Supplies	19,812	19,500	19,500	19,500	19,500	19,500
Printing & Binding	578	800	800	800	800	800
Postage	3,061	3,500	3,500	3,500	3,500	3,500
Communications	11,835	12,000	12,000	12,000	12,000	12,000
Professional & Scientific Services	22,324	15,000	15,000	15,000	15,000	15,000
Outside Services	15,055	12,000	12,000	12,000	12,000	12,000
Advertising & Publicity	425	500	500	500	500	500
Reimbursement to Other Agencies	30,272	34,000	34,000	34,000	34,000	34,000
ITS Reimbursements	277,996	275,000	275,000	275,000	275,000	275,000
Gov Fund Type Transfers - Other Agencies Services	50	0	0	0	0	0
Office Equipment	3,019	2,000	2,000	2,000	2,000	2,000
Equipment - Non-Inventory	2,183	1,500	1,500	1,500	1,500	1,500
IT Equipment	2,294	500	500	500	500	500
Balance Carry Forward (Approps)	16,246	16,246	0	16,246	0	16,246
Reversions	16,246	0	0	0	0	0
<b>Total Expenditures</b>	<b>2,687,361</b>	<b>2,752,638</b>	<b>2,736,392</b>	<b>2,752,638</b>	<b>2,736,392</b>	<b>2,752,638</b>

## County Fair Improvements

Rebuild Iowa Infrastructure Fund

### Appropriation Description

County Fair Infrastructure Improvements

### County Fair Improvements Financial Summary

Object Class	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Appropriation	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
<b>Total Resources</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>
<b>Expenditures</b>						
State Aid	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
<b>Total Expenditures</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>

# Watershed Improvement Fund

Revenue Bonds Capitals II Fund

## Appropriation Description

Watershed Improvement

## Watershed Improvement Fund Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	528,812	0	0	0	0	0
<b>Total Resources</b>	<b>528,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Outside Services	7,500	0	0	0	0	0
Water Prot Fund Practices-FY00	177,417	0	0	0	0	0
State Aid	343,895	0	0	0	0	0
<b>Total Expenditures</b>	<b>528,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Revenue Bonds Capitals Appropriation

### Revenue Bonds Capitals Fund

#### Appropriation Description

Appropriation from the Revenue Bonds Capital Fund to the Iowa Jobs Restricted Capitals Fund per SF 376, section 10.2  
2009 Legislative Session

### Revenue Bonds Capitals Appropriation Financial Summary

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Approps)	11,031,487	2,456,794	0	2,456,794	0	2,456,794
<b>Total Resources</b>	<b>11,031,487</b>	<b>2,456,794</b>	<b>0</b>	<b>2,456,794</b>	<b>0</b>	<b>2,456,794</b>
<b>Expenditures</b>						
State Aid	8,574,692	0	0	0	0	0
Balance Carry Forward (Approps)	2,456,794	2,456,794	0	2,456,794	0	2,456,794
<b>Total Expenditures</b>	<b>11,031,487</b>	<b>2,456,794</b>	<b>0</b>	<b>2,456,794</b>	<b>0</b>	<b>2,456,794</b>

## Funds for I3 Expenses - Road Use Tax

### Road Use Tax Fund

#### Appropriation Description

To fund I3 expenses from the Road Use Tax Fund

### Funds for I3 Expenses - Road Use Tax Financial Summary

Object Class	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017
	Actuals	Current Year Budget Estimate	Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Appropriation	93,148	93,148	93,148	93,148	93,148	93,148
Total Resources	93,148	93,148	93,148	93,148	93,148	93,148
<b>Expenditures</b>						
ITS Reimbursements	93,148	93,148	93,148	93,148	93,148	93,148
Total Expenditures	93,148	93,148	93,148	93,148	93,148	93,148

## Fund Detail

### Treasurer of State Fund Detail

Funds	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
Treasurer of State	2,541,271,368	2,328,057,755	2,266,564,090	2,341,997,432	2,266,565,090	2,320,058,742
State Bond Repayment Fund	116,153,607	28,916,093	0	28,916,094	0	5,666,094
Revenue Bonds Debt Service Fund	55,104,622	55,325,354	55,322,140	55,325,354	55,322,140	55,325,354
Revenue Bonds Capitals II Fund	4,646,938	4,648,817	55,853	4,648,817	55,853	1,976
Revenue Bonds Federal Subsidy Holdback Fund	3,759,460	3,760,435	3,758,506	3,760,435	3,758,506	3,760,435
Unclaimed Property	40,984,913	37,773,053	36,092,777	37,785,053	36,092,777	37,797,053
Vision Iowa Fund	21,263,640	19,027,851	21,269,385	19,029,651	21,269,385	19,029,651
Prison Infrastructure Fund	15,036,024	15,041,310	15,039,590	15,041,310	15,039,590	15,041,310
Workers Compensation 2nd Injury	8,647,963	8,710,314	8,917,945	9,569,314	8,917,945	10,428,314
Local Electronic Government Transaction Fund	1,579,256	1,524,324	1,570,321	1,395,824	1,570,321	1,267,324
Watershed Protection Fund	3,602,115	3,798,988	1,936,981	3,783,988	1,936,981	3,783,988
Revenue Bonds Capitals Fund	(31,473)	(21,638)	(66,484)	(12,638)	(66,484)	(3,638)
Flood Control Expense	537,410	500,000	502,098	500,000	502,098	500,000
IUB/OCA Building Construction Fund	0	100	0	0	0	0
Fiscal Year 2009 Prison Bonding Fund	163,223	163,467	163,813	163,717	163,813	163,967
Glenn Grover Herrick Bequest	10,081	11,081	12,071	12,081	13,071	13,081
Bank Sinking Fund	1,951,962	1,929,658	1,930,385	1,908,658	1,930,385	1,887,658
Henry Albert Trust	1,000	1,000	1,000	1,000	1,000	1,000
Iowa Cultural Trust Fund	6,235,806	6,185,806	6,235,806	6,135,806	6,235,806	0
Pooled Money Invest Income Act	2,216,414	2,620,564	4,750,581	4,838,764	4,750,581	7,056,964
Road Use Tax Fund	1,475,722,903	1,453,914,077	1,433,206,045	1,462,311,253	1,433,206,045	1,468,799,410
Secondary Road Fund-Counties	306,857,122	255,426,994	255,214,637	255,426,514	255,214,637	255,426,034
Street Construction Fund Cities/Towns	248,010,847	201,147,641	193,000,000	201,147,641	193,000,000	201,147,641
Pooled Local Government Electronic Transaction Fund	22,680	8,825	13,933	8,825	13,933	8,825
Health Care Trust	225,597,690	224,452,643	224,446,400	227,109,043	224,446,400	229,765,443
Fairgrounds Infrastructure Aid Fund	2,628	0	0	0	0	0
IUB/OCA Building Debt Service Reserve Fund	1,065,825	1,065,925	1,065,719	1,065,825	1,065,719	1,065,725
IUB/OCA Chargeable Expenses Fund	1,064,584	1,062,758	1,062,277	1,062,758	1,062,277	1,062,758
IUB/OCA Bond Fund	1,064,131	1,062,315	1,062,311	1,062,345	1,062,311	1,062,375
Underground Storage Tanks	69,820,002	88,134,525	89,577,156	107,763,625	89,577,156	127,392,725
UST Remedial Fund	16,056,453	19,925,391	20,827,826	24,715,391	20,827,826	29,505,391
UST Unassigned Revenue (Nonbond)	13,369,656	18,229,494	17,622,252	22,473,594	17,622,252	26,717,694
Underground Storage Tank Revenue Fund	28,527,758	31,697,758	31,845,284	34,867,758	31,845,284	38,037,758
UST Marketability Fund	759,514	759,514	753,330	759,514	753,330	759,514
UST Innocent Landowners Fund	11,106,622	17,522,368	18,528,464	24,947,368	18,528,464	32,372,368
Tobacco Settlement Authority	22,243,681	21,809,175	21,516,640	21,549,846	21,452,414	21,286,239
Tobacco Settlement Trust Fund	139,250	136,995	131,528	55,667	131,528	55,667
Tax-Exempt Bonds Proceeds Rest	85,428	9,528	15,226	9,527	0	0
Endowment for Iowa's Health Fund	15,753,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Endowment for Iowa's Health Enforcement Reserve Fund	5,764,527	6,486,572	6,261,609	6,358,572	6,261,609	6,230,572
Endowment for Iowa's Health Restricted Capitals Fund	501,142	176,080	108,277	126,080	59,277	0

## State Bond Repayment Fund

Authority of the State that have debt service paid by a dedicated revenue source and for payment of costs relating to the defeasance or redemption.

### Fund Description

Moneys in the fund shall be used for the defeasance or redemption of outstanding obligations issued by the State or

### State Bond Repayment Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	0	28,835,162	0	28,916,093	0	5,666,094
Adjustment to Balance Forward	116,100,000	0	0	0	0	0
Refunds & Reimbursements	53,607	80,931	0	1	0	0
<b>Total State Bond Repayment Fund</b>	<b>116,153,607</b>	<b>28,916,093</b>	<b>0</b>	<b>28,916,094</b>	<b>0</b>	<b>5,666,094</b>
<b>Expenditures</b>						
Professional & Scientific Services	89,127	0	0	0	0	0
Interest Expense/Princ/Securities	87,229,318	0	0	0	0	0
Appropriation	0	0	0	23,250,000	0	5,666,094
Balance Carry Forward (Funds)	28,835,162	28,916,093	0	5,666,094	0	0
<b>Total State Bond Repayment Fund</b>	<b>116,153,607</b>	<b>28,916,093</b>	<b>0</b>	<b>28,916,094</b>	<b>0</b>	<b>5,666,094</b>

## Revenue Bonds Debt Service Fund

### Fund Description

The fund receives dedicated revenue to make annual revenue bond debt payments.

### Revenue Bonds Debt Service Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	15,140	18,354	15,140	18,354	15,140	18,354
Pari-Mutuel Receipts	54,954,200	54,950,000	54,950,000	54,950,000	54,950,000	54,950,000
Intra State Receipts	0	227,000	227,000	227,000	227,000	227,000
Interest	89,482	80,000	80,000	80,000	80,000	80,000
Fees, Licenses & Permits	45,800	50,000	50,000	50,000	50,000	50,000
<b>Total Revenue Bonds Debt Service Fund</b>	<b>55,104,622</b>	<b>55,325,354</b>	<b>55,322,140</b>	<b>55,325,354</b>	<b>55,322,140</b>	<b>55,325,354</b>
<b>Expenditures</b>						
Professional & Scientific Services	456	5,000	5,000	5,000	5,000	5,000
Intra-State Transfers	2,888,873	802,000	802,000	802,000	802,000	802,000
Interest Expense/Princ/Securities	52,196,938	54,500,000	54,500,000	54,500,000	54,500,000	54,500,000
Balance Carry Forward (Funds)	18,354	18,354	15,140	18,354	15,140	18,354
<b>Total Revenue Bonds Debt Service Fund</b>	<b>55,104,622</b>	<b>55,325,354</b>	<b>55,322,140</b>	<b>55,325,354</b>	<b>55,322,140</b>	<b>55,325,354</b>

## Vision Iowa Fund

### Fund Description

The state issued Vision Iowa Bonds to assist communities in the development of major tourism facilities.

### Vision Iowa Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	6,262,585	4,022,851	6,264,385	4,024,651	6,264,385	4,024,651
Pari-Mutuel Receipts	14,988,600	14,750,000	14,750,000	14,750,000	14,750,000	14,750,000
Interest	1,055	5,000	5,000	5,000	5,000	5,000
Fees, Licenses & Permits	11,400	250,000	250,000	250,000	250,000	250,000
<b>Total Vision Iowa Fund</b>	<b>21,263,640</b>	<b>19,027,851</b>	<b>21,269,385</b>	<b>19,029,651</b>	<b>21,269,385</b>	<b>19,029,651</b>
<b>Expenditures</b>						
Professional & Scientific Services	2,500	3,000	3,000	4,800	3,000	3,000
Other Expense & Obligations	36	200	200	200	200	200
Interest Expense/Princ/Securities	17,238,252	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Balance Carry Forward (Funds)	4,022,851	4,024,651	6,266,185	4,024,651	6,266,185	4,026,451
<b>Total Vision Iowa Fund</b>	<b>21,263,640</b>	<b>19,027,851</b>	<b>21,269,385</b>	<b>19,029,651</b>	<b>21,269,385</b>	<b>19,029,651</b>

## Tax-Exempt Bonds Proceeds Rest

### Fund Description

Receives bond proceeds.

### Tax-Exempt Bonds Proceeds Rest Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	85,422	9,523	15,226	9,527	0	0
Interest	6	5	0	0	0	0
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>85,428</b>	<b>9,528</b>	<b>15,226</b>	<b>9,527</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Other Expense & Obligations	0	0	0	0	0	0
Capitals	75,905	1	15,226	9,527	0	0
Balance Carry Forward (Funds)	9,523	9,527	0	0	0	0
<b>Total Tax-Exempt Bonds Proceeds Rest</b>	<b>85,428</b>	<b>9,528</b>	<b>15,226</b>	<b>9,527</b>	<b>0</b>	<b>0</b>

## Endowment for Iowa's Health Fund

### Fund Description

The Endowment for Iowa's Health was created by legislation during the 2000 Session of General Assembly. The

fund receives net proceeds made by tobacco companies in settlement of lawsuits per Iowa Code section 12E.1b (2). The statute further provides that \$55 million is transferred to the Healthy Iowans Tobacco Trust in FY 2001. Each subsequent year the amount of the transfer is increased by 1.5%.

## Endowment for Iowa's Health Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Refunds & Reimbursements	15,753,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total Endowment for Iowa's Health Fund	15,753,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
<b>Expenditures</b>						
Intra-State Transfers	15,753,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
Total Endowment for Iowa's Health Fund	15,753,335	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000

## Watershed Protection Fund

### Fund Description

Authorized in SF 200 to receive state, federal and other funds.

### Watershed Protection Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	3,471,981	3,783,988	1,936,981	3,783,988	1,936,981	3,783,988
Interest	8,814	5,000	0	0	0	0
Other	121,320	10,000	0	0	0	0
Total Watershed Protection Fund	3,602,115	3,798,988	1,936,981	3,783,988	1,936,981	3,783,988
<b>Expenditures</b>						
Outside Services	78,398	10,000	0	0	0	0
Intra-State Transfers	2,566	0	0	0	0	0
Water Prot Fund Practices-FY00	137,517	0	0	0	0	0
State Aid	(400,355)	5,000	0	0	0	0
Balance Carry Forward (Funds)	3,783,988	3,783,988	1,936,981	3,783,988	1,936,981	3,783,988
Total Watershed Protection Fund	3,602,115	3,798,988	1,936,981	3,783,988	1,936,981	3,783,988

## Revenue Bonds Capitals Fund

### Fund Description

This fund is to account for the net proceeds from the sale of revenue bonds under SF 376.

## Revenue Bonds Capitals Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	(99,044)	(31,638)	(76,484)	(22,638)	(76,484)	(13,638)
Interest	3,965	10,000	10,000	10,000	10,000	10,000
Reversions	63,606	0	0	0	0	0
Total Revenue Bonds Capitals Fund	(31,473)	(21,638)	(66,484)	(12,638)	(66,484)	(3,638)
<b>Expenditures</b>						
Other Expense & Obligations	165	1,000	1,000	1,000	1,000	1,000
Balance Carry Forward (Funds)	(31,638)	(22,638)	(67,484)	(13,638)	(67,484)	(4,638)
Total Revenue Bonds Capitals Fund	(31,473)	(21,638)	(66,484)	(12,638)	(66,484)	(3,638)

## UST Unassigned Revenue (Nonbond)

### Fund Description

This fund is used to account for non-bond proceeds.

## UST Unassigned Revenue (Nonbond) Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	6,228,151	11,078,494	10,472,252	15,323,594	10,472,252	19,567,694
Intra State Receipts	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Interest	44,276	140,000	140,000	140,000	140,000	140,000
Reversions	96,277	0	0	0	0	0
Fees, Licenses & Permits	0	10,000	10,000	10,000	10,000	10,000
Refunds & Reimbursements	951	1,000	0	0	0	0
Total UST Unassigned Revenue (Nonbond)	13,369,656	18,229,494	17,622,252	22,473,594	17,622,252	26,717,694
<b>Expenditures</b>						
Personal Travel In State	0	700	700	700	700	700
Postage	0	100	100	100	100	100
Professional & Scientific Services	1,251,452	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Intra-State Transfers	0	700,000	1,000,000	1,000,000	1,000,000	1,000,000
Outside Repairs/Service	321,124	300,000	0	0	0	0
Appropriation	650,000	650,000	650,000	650,000	650,000	650,000
Balance Carry Forward (Funds)	11,078,494	15,323,594	14,716,352	19,567,694	14,716,352	23,811,794
Gov Fund Type Transfers - Attorney General Services	51,339	50,000	50,000	50,000	50,000	50,000
Gov Fund Type Transfers - Auditor of State Services	4,405	5,100	5,100	5,100	5,100	5,100
Gov Fund Type Transfers - Other Agencies Services	12,842	0	0	0	0	0
Total UST Unassigned Revenue (Nonbond)	13,369,656	18,229,494	17,622,252	22,473,594	17,622,252	26,717,694

## IUB/OCA Building Construction Fund

### Fund Description

This fund receives funds from bond issuance for the building of the IUB/OCA Building. The proceeds are used for construction costs associated with the building.

### IUB/OCA Building Construction Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Intra State Receipts	(1)	0	0	0	0	0
Interest	1	0	0	0	0	0
Gov Fund Type Transfers - Other Agencies	0	100	0	0	0	0
<b>Total IUB/OCA Building Construction Fund</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Capitals	0	100	0	0	0	0
<b>Total IUB/OCA Building Construction Fund</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Iowa Cultural Trust Fund

### Fund Description

Iowa Cultural Trust Fund

### Iowa Cultural Trust Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	6,235,806	6,185,806	6,235,806	6,135,806	6,235,806	0
<b>Total Iowa Cultural Trust Fund</b>	<b>6,235,806</b>	<b>6,185,806</b>	<b>6,235,806</b>	<b>6,135,806</b>	<b>6,235,806</b>	<b>0</b>
<b>Expenditures</b>						
Intra-State Transfers	50,000	50,000	0	6,135,806	0	0
Balance Carry Forward (Funds)	6,185,806	6,135,806	6,235,806	0	6,235,806	0
<b>Total Iowa Cultural Trust Fund</b>	<b>6,235,806</b>	<b>6,185,806</b>	<b>6,235,806</b>	<b>6,135,806</b>	<b>6,235,806</b>	<b>0</b>

## Road Use Tax Fund

### Fund Description

This account receives the road use tax money collected by the Department of Revenue and Finance.

## Road Use Tax Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	95,346,560	118,717,753	99,009,721	128,114,929	99,009,721	134,603,086
Adjustment to Balance Forward	325	0	0	0	0	0
Use Tax	8,060	0	0	0	0	0
Federal Support	91,573	85,000	85,000	85,000	85,000	85,000
Intra State Receipts	487,469,898	468,200,000	468,200,000	468,200,000	468,200,000	468,200,000
Reimbursement from Other Agencies	0	1,000,000	0	0	0	0
Interest	2,044,634	4,979,882	4,979,882	4,979,882	4,979,882	4,979,882
Reversions	1,385,778	0	0	0	0	0
Fees, Licenses & Permits	886,194,245	855,000,008	855,000,008	855,000,008	855,000,008	855,000,008
Sale Of Equipment & Salvage	149,291	131,434	131,434	131,434	131,434	131,434
Other	3,032,538	5,800,000	5,800,000	5,800,000	5,800,000	5,800,000
<b>Total Road Use Tax Fund</b>	<b>1,475,722,903</b>	<b>1,453,914,077</b>	<b>1,433,206,045</b>	<b>1,462,311,253</b>	<b>1,433,206,045</b>	<b>1,468,799,410</b>
<b>Expenditures</b>						
Intra-State Transfers	817,581,894	805,752,000	805,752,000	805,752,000	805,752,000	805,752,000
Reimbursement to Other Agencies	20,333,476	19,900,000	19,900,000	19,900,000	19,900,000	19,900,000
State Aid	468,878,415	449,500,000	449,500,000	449,500,000	449,500,000	449,500,000
Appropriation	50,211,365	50,647,148	50,647,148	52,556,167	50,647,148	52,564,253
Balance Carry Forward (Funds)	118,717,753	128,114,929	107,406,897	134,603,086	107,406,897	141,083,157
<b>Total Road Use Tax Fund</b>	<b>1,475,722,903</b>	<b>1,453,914,077</b>	<b>1,433,206,045</b>	<b>1,462,311,253</b>	<b>1,433,206,045</b>	<b>1,468,799,410</b>

## Secondary Road Fund-Counties

### Fund Description

This account receives a transfer from the Road Use Tax Fund. The funds are then remitted to the counties to build secondary county roads.

## Secondary Road Fund-Counties Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	8,215,117	8,426,994	8,214,637	8,426,514	8,214,637	8,426,034
Intra State Receipts	38,180,956	0	0	0	0	0
Reimbursement from Other Agencies	260,461,049	247,000,000	247,000,000	247,000,000	247,000,000	247,000,000
<b>Total Secondary Road Fund-Counties</b>	<b>306,857,122</b>	<b>255,426,994</b>	<b>255,214,637</b>	<b>255,426,514</b>	<b>255,214,637</b>	<b>255,426,034</b>
<b>Expenditures</b>						
Intra-State Transfers	406,000	0	0	0	0	0
Refunds-Other	298,024,128	247,000,480	247,000,480	247,000,480	247,000,480	247,000,480
Balance Carry Forward (Funds)	8,426,994	8,426,514	8,214,157	8,426,034	8,214,157	8,425,554
<b>Total Secondary Road Fund-Counties</b>	<b>306,857,122</b>	<b>255,426,994</b>	<b>255,214,637</b>	<b>255,426,514</b>	<b>255,214,637</b>	<b>255,426,034</b>

## Street Construction Fund Cities/Towns

### Fund Description

This account receives road use tax money to distribute to the various cities to construct new roads.

### Street Construction Fund Cities/Towns Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	8,170,876	8,147,641	0	8,147,641	0	8,147,641
Intra State Receipts	31,254,941	0	0	0	0	0
Reimbursement from Other Agencies	208,585,030	193,000,000	193,000,000	193,000,000	193,000,000	193,000,000
<b>Total Street Construction Fund Cities/Towns</b>	<b>248,010,847</b>	<b>201,147,641</b>	<b>193,000,000</b>	<b>201,147,641</b>	<b>193,000,000</b>	<b>201,147,641</b>
<b>Expenditures</b>						
Refunds-Other	237,299,352	193,000,000	193,000,000	193,000,000	193,000,000	193,000,000
State Aid	2,563,854	0	0	0	0	0
Balance Carry Forward (Funds)	8,147,641	8,147,641	0	8,147,641	0	8,147,641
<b>Total Street Construction Fund Cities/Towns</b>	<b>248,010,847</b>	<b>201,147,641</b>	<b>193,000,000</b>	<b>201,147,641</b>	<b>193,000,000</b>	<b>201,147,641</b>

## Endowment for Iowa's Health Restricted Capitals Fund

of the tobacco settlement refunding proceeds. These funds may be used for qualified capital projects in accordance with Internal Revenue Code regulations.

### Fund Description

The Endowment for Iowa's Health Restricted Capitals Fund was created in FY 06 to account for the tax exempt portion

### Endowment for Iowa's Health Restricted Capitals Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	500,956	176,079	108,276	126,080	59,276	0
Interest	185	1	1	0	1	0
<b>Total Endowment for Iowa's Health Restricted Capitals Fund</b>	<b>501,142</b>	<b>176,080</b>	<b>108,277</b>	<b>126,080</b>	<b>59,277</b>	<b>0</b>
<b>Expenditures</b>						
Other Expense & Obligations	9	0	0	0	0	0
Capitals	325,053	50,000	49,000	126,080	0	0
Balance Carry Forward (Funds)	176,079	126,080	59,277	0	59,277	0
<b>Total Endowment for Iowa's Health Restricted Capitals Fund</b>	<b>501,141</b>	<b>176,080</b>	<b>108,277</b>	<b>126,080</b>	<b>59,277</b>	<b>0</b>

## Health Care Trust

### Fund Description

Moneys in the fund shall be used only for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control.

## Health Care Trust Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	115,973	6,243	0	2,662,643	0	5,319,043
Cigarette Tax	194,479,202	218,316,400	218,316,400	218,316,400	218,316,400	218,316,400
Tobacco Products Tax	30,895,539	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
Interest	106,976	130,000	130,000	130,000	130,000	130,000
Total Health Care Trust	225,597,690	224,452,643	224,446,400	227,109,043	224,446,400	229,765,443
<b>Expenditures</b>						
Appropriation	225,591,447	221,790,000	221,790,000	221,790,000	221,790,000	221,790,000
Balance Carry Forward (Funds)	6,243	2,662,643	2,656,400	5,319,043	2,656,400	7,975,443
Total Health Care Trust	225,597,690	224,452,643	224,446,400	227,109,043	224,446,400	229,765,443

## IUB/OCA Building Debt Service Reserve Fund

### Fund Description

This fund receives funds from bond proceeds and will be used to pay for debt service if Bond Fund is insufficient.

### IUB/OCA Building Debt Service Reserve Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016 Total Department Request	FY 2016 Total Governor's Recommended	FY 2017 Total Department Request	FY 2017 Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	1,065,719	1,065,825	1,065,719	1,065,825	1,065,719	1,065,725
Interest	107	100	0	0	0	0
Total IUB/OCA Building Debt Service Reserve Fund	1,065,825	1,065,925	1,065,719	1,065,825	1,065,719	1,065,725
<b>Expenditures</b>						
Office Supplies	0	100	100	100	100	100
Balance Carry Forward (Funds)	1,065,825	1,065,825	1,065,619	1,065,725	1,065,619	1,065,625
Total IUB/OCA Building Debt Service Reserve Fund	1,065,825	1,065,925	1,065,719	1,065,825	1,065,719	1,065,725

## IUB/OCA Chargeable Expenses Fund

### Fund Description

This fund receives funds IUB/OCA to pay debt service on bonds issued for construction of IUB/OCA building.

## IUB/OCA Chargeable Expenses Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	7	488	7	488	7	488
Intra State Receipts	1,063,943	0	0	0	0	0
Interest	633	10	10	10	10	10
Fees, Licenses & Permits	0	1,062,260	1,062,260	1,062,260	1,062,260	1,062,260
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,064,584</b>	<b>1,062,758</b>	<b>1,062,277</b>	<b>1,062,758</b>	<b>1,062,277</b>	<b>1,062,758</b>
<b>Expenditures</b>						
Intra-State Transfers	1,064,096	1,062,270	1,062,270	1,062,270	1,062,270	1,062,270
Balance Carry Forward (Funds)	488	488	7	488	7	488
<b>Total IUB/OCA Chargeable Expenses Fund</b>	<b>1,064,584</b>	<b>1,062,758</b>	<b>1,062,277</b>	<b>1,062,758</b>	<b>1,062,277</b>	<b>1,062,758</b>

## IUB/OCA Bond Fund

### Fund Description

This fund is used to pay debt service semi-annually on bonds issued for the construction of the IUB/OCA Building

## IUB/OCA Bond Fund Detail

Object Class	FY 2014 Actuals	FY 2015 Current Year Budget Estimate	FY 2016	FY 2016	FY 2017	FY 2017
			Total Department Request	Total Governor's Recommended	Total Department Request	Total Governor's Recommended
<b>Resources</b>						
Balance Brought Forward (Funds)	1	35	31	65	31	95
Intra State Receipts	1,064,096	1,062,270	1,062,270	1,062,270	1,062,270	1,062,270
Interest	34	10	10	10	10	10
<b>Total IUB/OCA Bond Fund</b>	<b>1,064,131</b>	<b>1,062,315</b>	<b>1,062,311</b>	<b>1,062,345</b>	<b>1,062,311</b>	<b>1,062,375</b>
<b>Expenditures</b>						
Interest Expense/Princ/Securities	1,064,096	1,062,250	1,062,250	1,062,250	1,062,250	1,062,250
Balance Carry Forward (Funds)	35	65	61	95	61	125
<b>Total IUB/OCA Bond Fund</b>	<b>1,064,131</b>	<b>1,062,315</b>	<b>1,062,311</b>	<b>1,062,345</b>	<b>1,062,311</b>	<b>1,062,375</b>